



Post hoc, ergo propter hoc : methodological limits of performance-oriented studies in CSR

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Résumé en anglais	<p>This paper enquires into the possibility of establishing a causal link between social performance (SP) and financial performance (FP) in corporate social responsibility (CSR). It shows that this endeavour is limited by several biasing factors (such as time horizons, sample choices and the tools chosen to measure SP and FP) and faces the logical fallacy post hoc ergo propter hoc (after this, therefore because of this), which indicates that a sequence of events does not necessarily establish a causal link. The paper contributes to the methodological literature in CSR currently focused on empirical tests aiming to discern the linkages between SP and FP, both by emphasising the interest in interpreting and justifying SP and by suggesting a redirection of empirical efforts towards the understanding of entrepreneurial preference for a specific type of SP.</p>
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